

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	§ Customer No.:
Takahiro Unno	§ 23494
	§
Serial No.: 10/054,604	§ Atty. Docket No.: TI-29771
	§
Confirmation No.: 7107	§ Group Art Unit: 2626
	§
Filed: 11/13/2001	§ Examiner: Michael N. Opsasnick
	§
• For: Layered celp system and method	§
with varying perceptual filter or short-term	§
postfilter strengths	§
	§

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO NON-FINAL OFFICE ACTION MAILED MARCH 19, 2009**

Dear Madam:

In response to the Non-Final Office Action mailed March 19, 2009, which has a period for response set to expire on June 19, 2009, the Applicants request the Office enter this response and reconsider the claims pending in the application for reasons discussed below. Although the Applicants believe that no fee is due in connection with this response, the Commissioner is hereby authorized to charge counsel's Deposit Account No. 20-0668 for any fees, including extension of time fees or excess claim fees, required to make this response timely and acceptable to the Office.

**Amendment to the claims** are reflected in the listing of claims which begin on page 2 of this paper.

**Remarks/Arguments** begin on page 3 of this paper.